

Exhibit 17-B



www.acupay.com

New York
 30 Broad Street
 46th Floor
 New York, NY 10004
 Tel: + 1 212 422 1222
 Fax: + 1 212 422 0790

London
 28 Throgmorton Street
 1st Floor
 London EC2N 2AN
 Tel: + 44 20 7382 0340
 Fax: + 44 20 7256 7571

Madrid
 Pradillo, 5 Bajo Ext. dcha.
 28002 Madrid, Spain

Skatteceter Høje-Taastrup
 Postboks 60
 DK-2630 Taastrup

Dear,

Please find attached a reclaim application to obtain a full refund of Danish dividend tax for a qualifying U.S. pension fund within the meaning of the Double Taxation Convention concluded between Denmark and the United States of America.

Sterling Alpha LLC 401(k) Profit Sharing Plan (TIN: [REDACTED] 0150)
 11 Sterling Lane,
 Sands Point
 NY 11050, New York
 United States of America

Enclosed you will find:

- 1 Claim to Relief from Danish Dividend Tax Form 06.003 ENG
- 1 Power of Attorney between the beneficial owner and Acupay
- 2 original Dividend Credit Advices
- 1 copy of the Certificate of Residence Form 6166 for the tax year 2012 – original sent on 28/08/2012

In case you have further questions or need additional information, do not hesitate to contact me.

Please note that we have a new bank account at Dexia International. Correct payment details are on the form 06.003 ENG.

Kind regards,

Stef Lambersy
 T: +44.207.382.0348
 M: slambersy@acupay.com



Claim to Relief from Danish Dividend Tax

In my capacity as beneficial owner On behalf of the beneficial owner

Claim is made for refund of Danish dividend tax, in total DKK: 2,449,170

Beneficial Owner

Full name
Sterling Alpha LLC 401(k) Profit Sharing Plan (TIN: [REDACTED] 0150)

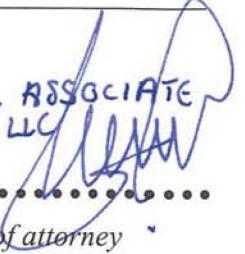
Full address

11 Sterling Lane,
Sands Point
NY 11050, New York
United States of America

E-mail
reclaims@acupay.com attention to Stef Lambersy (+44.207.382.0348)

Signature
Beneficial owner/applicant

STEF LAMBERSY, ASSOCIATE
ACUPAY SYSTEM LLC



If the claim is made on behalf of the beneficial owner the applicant's power of attorney shall be enclosed

As documentation is enclosed dividend advice(s), number: 2

(This documentation is obligatory)

Financial institution

The amount is requested to be paid to:

Name and address

DEXIA BANQUE INTERNATIONALE A LUXEMBOURG S.A
69 route d'Esch, Office PLM +446A, L 2953 Luxembourg
name of the account holder: Acupay System LLC

Reg. no	Account no	
	[REDACTED] 5700	
SWIFT	BLZ	IBAN
BILLULL		LU38 0022 1819 0790 5700

Certification of the competent authority

It is hereby certified that the beneficial owner is covered by the Double Taxation Convention concluded between Denmark and

Date

Official stamp and signature

When signed to be forwarded to:

Skatteceter Høje-Taastrup
Postboks 60
DK-2630 Taastrup



Solo Capital

4 Throgmorton Avenue
London EC2N 2DL

DIVIDEND CREDIT ADVICE

Issue Date: 3rd December 2012, Issue No: 0098

Sterling Alpha LLC 401(k) Profit Sharing Plan

11 Sterling Lane,
Sands Point
NY 11050,
United States of America

Date: 3rd December, 2012

Dear Sirs,

Please be advised that we have credited your account STE01 – Sterling Alpha LLC 401(k) Profit Sharing Plan for the value date 3rd December, 2012. This payment represents the dividend as shown below:

Security Name:	CHR Hansen Holding A/S
Sedol:	B573M11
ISIN:	DK0060227585
Pay Date:	3 rd December, 2012
No of Shares:	990,000
Gross Dividend:	DKK 2,871,000
Tax:	DKK 775,170
Net Dividend:	DKK 2,095,830


Name: GRAHAM HORN

Solo Capital Partners LLP



Solo Capital

4 Throgmorton Avenue
London EC2N 2DL

DIVIDEND CREDIT ADVICE

Issue Date: 17th December 2012, Issue No: 0112

Sterling Alpha LLC 401(k) Profit Sharing Plan

11 Sterling Lane,
Sands Point
NY 11050,
United States of America

Date: 17th December 2012

Dear Sirs,

Please be advised that we have credited your account STE01 – Sterling Alpha LLC 401(k) Profit Sharing Plan for the value date 17th December 2012. This payment represents the dividend as shown below:

Security Name:	Coloplast A/S
Sedol:	B04TZX0
ISIN:	DK0010309657
Pay Date:	17th December 2012
No of Shares:	310,000
Gross Dividend:	DKK 6,200,000
Tax:	DKK 1,674,000
Net Dividend:	DKK 4,526,000

.....
Name: GRAHAM HORN
Solo Capital Partners LLP

acupay

SPECIAL POWER OF ATTORNEY

I,

Sterling Alpha LLC 401(k) Profit Sharing Plan, (TAX ID: [REDACTED] 0150)
of 11 Sterling Lane, Sands Point, NY 11050

hereby grant

ACUPAY SYSTEM LLC,
of 28 Throgmorton Street,
London, EC2N 2AN
United Kingdom,

a special power of attorney, as broad as is necessary under the law, to pursue and file for reductions in rates of tax withholding in my name for which I am eligible, to oversee this process, and to collect refunds of excess withholding tax to which I am entitled on my behalf.

AUTHORISATION

This power of attorney authorises **ACUPAY SYSTEM LLC** to carry out any and all acts which are necessary and appropriate for the following:

1. To request a refund of the excess tax withheld by submitting reclaim forms with foreign tax authorities.
2. To request a refund of the excess tax withheld by submitting claims with foreign custodians, withholding agents, or issuers.
3. To collect all repayments owed in above context from foreign tax authorities, custodians, withholding agents or issuers in the name of **STERLING ALPHA LLC 401(K) PROFIT SHARING PLAN** and to acknowledge the receipt of such amounts.
4. To present all kinds of administrative appeals and economic-administrative reclams to the relevant authorities, tribunals, and courts.
5. Request/obtain tax residency certification in the name of **STERLING ALPHA LLC 401(K) PROFIT SHARING PLAN** as may be necessary to carry out the above.

This Power of Attorney shall take effect upon execution of the document and remain in effect until the Power of Attorney has been terminated by either party by providing five days prior written notice of its intent to terminate to the other party, whichever is earliest.

IN WITNESS HEREOF

Sign:



Print name:

John C. Dosch (authorised signer)

Date:

July 30, 2012

Witness's name and signature:

Gregory Summers
Gregory Summers



CERTIFICATION
PROGRAM

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
PHILADELPHIA, PA 19255

Date: August 10, 2012

Taxpayer: STERLING ALPHA LLC 401K PROFIT SHARING PLAN

TIN: [REDACTED] 0150

Tax Year: 2012

I certify that, to the best of our knowledge, the above-named entity is a trust forming part of a pension, profit sharing, or stock bonus plan qualified under section 401(a) of the U.S. Internal Revenue Code, which is exempt from U.S. taxation under section 501(a), and is a resident of the United States of America for purposes of U.S. taxation.

P. J. Bazick
Field Director, Accounts Management